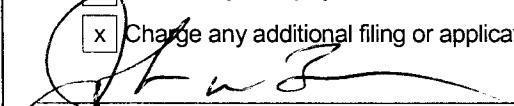


AMENDMENT TRANSMITTAL LETTER				Docket No. 0283-0226PUS1
Application No. 10/583,473	Filing Date June 19, 2006	Examiner Not Yet Assigned	Art Unit N/A	
Applicant(s): Shigeyoshi NISHINO et al.				
Invention: PROCESSES FOR PREPARING ALKYL 3-(4-TETRAHYDROPYRANYL)-3-OXOPROPANOATE COMPOUND AND 4-ACYLtetrahydropyran				
MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450				
Transmitted herewith is an amendment in the above-identified application.				
The fee has been calculated and is transmitted as shown below.				
CLAIMS AS AMENDED				
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate
Total Claims	15	- 20 =		x
Independent Claims	4	- 4 =		x
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>				
Other fee (please specify):				
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:				0.00
<input checked="" type="checkbox"/> Large Entity <input type="checkbox"/> Small Entity				
<input type="checkbox"/> No additional fee is required for this amendment.				
<input type="checkbox"/> Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed.				
<input type="checkbox"/> A check in the amount of \$ _____ is enclosed.				
<input type="checkbox"/> Payment by credit card. Form PTO-2038 is attached.				
<input checked="" type="checkbox"/> The Director is hereby authorized to charge and credit Deposit Account No. <u>02-2448</u> as described below. A duplicate copy of this sheet is enclosed.				
<input checked="" type="checkbox"/> Credit any overpayment.				
<input checked="" type="checkbox"/> Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.				
 Dated: <u>JUL 26 2006</u>				
John W. Bailey Attorney Reg. No.: 32,881				
BIRCH, STEWART, KOLASCH & BIRCH, LLP 8110 Gatehouse Road Suite 100 East P.O. Box 747 Falls Church, Virginia 22040-0747 (703) 205-8000				